

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re REFCO, INC. SECURITIES LITIGATION :	07 MDL No. 1902 (GEL)
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MARC S. KIRSCHNER, :	:
as Trustee of the Refco Litigation Trust, :	07 Civ. 11604 (GEL)
Plaintiff, :	:
v. :	:
GRANT THORNTON LLP, MAYER, BROWN, :	
ROWE & MAW LLP, <u>et al.</u> , ERNST & YOUNG :	
US LLP, PRICEWATERHOUSECOOPERS :	
LLP, CREDIT SUISSE SECURITIES (USA) :	
LLC (f/k/a CREDIT SUISSE FIRST BOSTON :	
LLC), BANC OF AMERICA SECURITIES :	
LLC, DEUTSCHE BANK SECURITIES INC., :	
PHILLIP R. BENNETT, SANTO C. MAGGIO, :	
ROBERT C. TROSTEN, TONE N. GRANT, :	
REFCO GROUP HOLDINGS INC., LIBERTY :	
CORNER CAPITAL STRATEGIES LLC, :	
WILLIAM T. PIGOTT, EMF FINANCIAL :	
PRODUCTS LLC, EMF CORE FUND LTD., :	
DELTA FLYER FUND LLC, ERIC M. :	
FLANAGAN, INGRAM MICRO INC., CIM :	
VENTURES INC., BECKENHAM TRADING :	
CO. INC., ANDREW KRIEGER, COAST :	
ASSET MANAGEMENT LLC (f/k/a COAST :	
ASSET MANAGEMENT LP), CS LAND :	
MANAGEMENT LLC, and CHRISTOPHER :	
PETITT, :	
Defendants. :	
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**RULE 7.1 DISCLOSURE
STATEMENT OF DEFENDANT
GRANT THORNTON LLP**

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Grant Thornton LLP certifies that Grant Thornton LLP is an Illinois limited liability partnership which does not have a parent company, and further certifies that there is no authorized or outstanding stock in Grant Thornton LLP.

Dated: New York, New York
May 21, 2008

Respectfully submitted,
WINSTON & STRAWN LLP

/s/

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